person subject to the special tax, to register with the collector of internal revenue his name and place of business and forbade him to sell except upon the written order of the person to whom the sale was made on a form prescribed by the Commissioner of Internal Revenue. The vendor was required to keep the order for two years, and the purchaser to keep a duplicate for the same time and all were to be subject to official inspection. Similar requirements were made as to sales upon prescriptions of a physician and as to the dispensing of such drugs directly to a patient by a physician. The validity of a special tax in the nature of an excise tax on the manufacture, importation, and sale of such drugs was, of course, unquestioned. The provisions for subjecting the sale and distribution of the drugs to official supervision and inspection were held to have a reasonable relation to the enforcement of the tax and were therefore held valid.

"The court said that the act could not be declared invalid just because another motive than taxation, not shown on the face of the act, might have contributed to its passage. This case does not militate against the conclusion we have reached in respect to the law now before us. The court, there, made manifest its view that the provisions of the so-called taxing act must be naturally and reasonably adapted to the collection of the tax and not solely to the achievement of some other purpose plainly within state power.

"For the reasons given, we must hold the Child Labor Tax Law invalid."

Workmen's Compensation Act—Injury to Gardener Stopping Runaway Team.—In Sebo *v.* Libby, McNeil & Libby, 185 N. W. 702, the Supreme Court of Michigan held that where one employed as a gardener at his employer's plant was killed in attempting to stop a drayman's team that ran away from a receiving platform while cans of cream delivered in the employer's business were being unloaded, the accident arose out of and in the course of deceased's employment within the Workmen's Compensation Act.

The court said in part: "Mr. Sebo may not have known whether the cream belonged to his employer or not, nor its value. But whether he did or not, and whether the cream was the property of the defendant or not, the delivery of it to the plant was the business of the employer. Mr. Sebo acted in an emergency, upon sudden impulse, to prevent a runaway upon his employer's property, and it may be inferred that the act was to prevent loss to the employer and that it was in furtherance of the employer's business. The finding of the board, therefore, must be sustained.

"It was held by the Court of Session, Scotland, in Devine *v.* Caledonian Railway Company, vol. 1, Fifth Series, 1105 (quoting from syllabus):

"'A case for appeal under the Workmen's Compensation Act, 1897 in an arbitration for compensation on account of the death of A.,

stated that A., a carter in the employment of the defenders, a railway company, was waiting with his horse and cart at one of the defender's goods stations, when the horse "from some unexplained cause" started off, and A. in endeavouring to stop it received injuries from which he died. The defenders pleaded that the accident to A. had not arisen "out of" his employment in the sense of section 1 of the act; or otherwise that the act did not apply, in respect that quoad A. the defenders were carrying on the business of carters (to which the act did not apply), and not that of a railway. Held, that the accident arose out of and in the course of the employment of the deceased on or in or about a railway within the meaning of the Workmen's Compensation Act, 1897.'

"And it was said in London & Edinburgh Shipping Company *v.* Brown, 42 Scottish Law Reporter, 357:

"'It appears to me that there can be no doubt that the deceased workman was at at the time when working immediately before the accident employed on, in, or about the factory, the work which was being done having been the unloading of a ship and the placing of her cargo upon the quay alongside. Therefore the only real question in the case is whether it can be held that he was in the course of his employment at the time when the accident to him occurred which caused his death. The circumstances are, that while at the side of the vessel he was suddenly informed that a fellow workman was unconscious in the forehold, that he at once tied a handkerchief over his mouth and got himself lowered to try to rescue the other man, and was himself suffocated. Is he to be held in these circumstances to have acted in his employment? I think it must be fairly held that that question may be answered as it was answered in the court below. I cannot doubt that in a sudden emergency where there is danger a workman does not go out of his employment if he endeavours to prevent its taking effect. For example, if in a yard where a man is working, a horse suddenly runs off and there is danger to others, I would hold that if the man did his best to stop the horse and met with an injury, he suffered that injury in the course of his employment. It was a right thing to do in the interests of the safety of those in the yard, and therefore in the interests of his master.'

"See Donnelly *v.* H. C. & A. I. Piercy Contracting Co., 222 N. Y. 210, 118 N. E. 605; Devine *v.* Pfaelzer, 277 Ill. 255, 115 N. E. 126, L. R. A. 1917C, 1080, 16 N. C. C. A. 171; Dragovich *v.* Iroquois Iron Co., 269 Ill. 478, 109 N. E. 999, 10 N. C. C. A. 487; and see review of Miner *v.* Telephone Co., 83 Vt. 311, 75 Atl. 653, 26 L. R. A. (N. S.) 1195, and McQuibban *v.* Menzies, 37 Scottish Law R. 526, in Spooner *v.* Detroit Saturday Night Co., 187 Mich. 125, 153 N. W. 657, L. R. A. 1916A, 17."